

**AMENDED**  
**INDIVIDUAL INCOME TAX RETURN**

CAUTION: Form N-188X cannot be used to amend certain tax returns. See instructions.

For calendar year **•** \_\_\_\_\_, OR fiscal year ended **•** \_\_\_\_\_, \_\_\_\_\_

<b>• PRINT OR TYPE •</b>	Your first name and initial	Last name	Your Social Security Number
	If a joint return, spouse's first name and initial	Last name	Spouse's Social Security Number
	Address		Do you owe any delinquent taxes to this State? <input type="checkbox"/> Yes <input type="checkbox"/> No
	City or Town, State, and ZIP Code. If you have a foreign address, see instructions.		

Enter below name(s), address, and social security number(s) on original return (if same as above, write "Same"). If changing from separate to joint return, enter names and addresses used on original returns. (**Note:** You cannot change from joint to separate returns after the due date has passed.)

- a. Original return filed (check box): ☐ N-11 ☐ N-12 ☐ N-13 **District Office** \_\_\_\_\_
- b. Did the Department of Taxation audit the original return for the year being changed? ☐ Yes ☐ No  
If "No," have you been advised that it will be? ☐ Yes ☐ No  
If "Yes," at which District Office did you file the original return? \_\_\_\_\_
- c. Has your original Federal return been changed or corrected by the Internal Revenue Service? ☐ Yes ☐ No
- d. Filing status claimed. (**Important:** You cannot change from married filing joint to a married filing separate if the original due date has passed.)  
On original return ..... 1 ☐ Single 2 ☐ Married filing joint return 3 ☐ Married filing separate return 4 ☐ Head of Household 5 ☐ Qualifying Widow(er)  
On this return ..... 1 ☐ Single 2 ☐ Married filing joint return 3 ☐ Married filing separate return 4 ☐ Head of Household 5 ☐ Qualifying Widow(er)

Income and Deductions ( <b>Note:</b> Page 2 also needs to be completed.)	A. As originally reported or as adjusted (see Instructions)	B. Net change — Increases or (Decreases) — explain on page 2	C. Correct amount
1. Total income (see Instructions) .....			1
2. Adjustments to income (see Instructions) .....			2 •
3. Adjusted gross income (see Instructions) .....			3 •
4. Deductions (see Instructions) .....			4
5. Line 3 minus line 4 .....			5
6. Exemptions from page 2, line 5 .....			6
7. Taxable income (line 5 minus line 6) .....			7 •
<b>Tax Liability</b> 8. Tax. Check if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedules <input type="checkbox"/> Capital Gains Tax Worksheet <input type="checkbox"/> Form N-168 or <input type="checkbox"/> Form N-615 (include separate tax from Forms: <input type="checkbox"/> N-2 <input type="checkbox"/> N-103 <input type="checkbox"/> N-152 <input type="checkbox"/> N-312 <input type="checkbox"/> N-318 <input type="checkbox"/> N-405 <input type="checkbox"/> N-586 or <input type="checkbox"/> N-814).			8 •
<b>Payments and Credits</b> 9. Hawaii income tax withheld .....			9 •
10. Estimated tax payments .....			10 •
11. Tax credits .....			11
12. Amount paid with Forms N-101A and N-101B (Application for extension of time to file) .....			12 •
13. Amount paid with original return, plus additional tax paid after it was filed .....			13
14. Total of lines 9 through 13, column C .....			14
<b>Refund or Amount You Owe</b>			
15. Overpayment, if any, shown on original return (or as previously adjusted by the Department of Taxation) .....			15 •
16. Line 14 minus line 15 .....			16
17. Refund. If line 8, column C is less than line 16, enter difference. (line 16 minus line 8) .....			17 •
18. <b>AMOUNT YOU OWE.</b> If line 8, column C is more than line 16, enter difference. (line 8 minus line 16). <b>DO NOT</b> include penalty and interest (see Instructions). Make your check or money order payable in U.S. dollars to HAWAII STATE TAX COLLECTOR. Write your social security number, "Form N-188X", and the applicable tax year on it, and attach Form N-200V .....			18 •

I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

Your signature \_\_\_\_\_

Date \_\_\_\_\_

Spouse's signature (if filing jointly, BOTH must sign) \_\_\_\_\_

Date \_\_\_\_\_

**Paid Preparer's Information**

Preparer's Signature and date \_\_\_\_\_

Print Preparer's Name \_\_\_\_\_

Firm's name (or yours if self-employed), Address, and ZIP Code \_\_\_\_\_

Preparer's identification number \_\_\_\_\_

Check if self-employed ☐

Federal E.I. No. \_\_\_\_\_

Phone no. \_\_\_\_\_

**PART I Exemptions** (See Form N-11/12 or N-13 Instructions)

Complete lines 1 through 5 in all cases. Complete line 6 only if you claim more exemptions.

1 Check appropriate boxes (see Instructions)	A. Number of exemptions originally reported	B. Net change	C. Corrected number of exemptions
Blind, deaf, or disabled <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse			
Regular <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse			
Age 65 or over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse .....			<b>1</b>
2 Your dependent children who lived with you .....			<b>2 •</b>
3 Other dependents.....			<b>3 •</b>
4 Total exemptions (add lines 1 through 3) .....			<b>4 •</b>
5 Multiply \$1,040 by the total number of exemptions claimed on line 4. Enter this amount here and, if applicable, on page 1, line 6. If you are claiming the blind, deaf, or disabled exemption for you or your spouse, see the Instructions for the maximum exemption amount allowed and enter that amount here. ....			<b>5 •</b>

6 Dependents not claimed on original return (Enter social security number):

(a) Name	(b) Social Security Number	(c) Relationship	(d) Number of months lived in your home

Enter number ➤ ☐

**PART II Explanation of Changes to Income, Deductions, and Credits**

Enter the line reference from page 1 for which you are reporting a change and give the reason for each change.

**ATTACH APPLICABLE SCHEDULES**

If the change pertains to a net operating loss carryback (See Instructions.) .....Check here ➤ ☐

**PART III Hawaii Election Campaign Fund** (See Instructions)

Participation in the Hawaii Election Campaign Fund will not increase your tax or reduce your refund.

Check here ➤ ☐ If you did not previously elect to have \$2 go to the fund but now wish to do so.  
Check here ➤ ☐ If joint return and if spouse did not previously elect to have \$2 go to the fund but now wishes to do so.